

HOUSE JOINT RESOLUTION 747
By McDaniel

A RESOLUTION memorializing the U. S. Congress to restore the business meal tax deduction to one hundred percent (100%).

WHEREAS, this General Assembly fully believes that the business meal is a one hundred percent (100%) legitimate expense and marketing tool and should be a one hundred percent (100%) legitimate tax deduction; and

WHEREAS, many businesses, particularly small businesses, rely on the one-on-one opportunities provided by the business meal; and

WHEREAS, for many business people, other forms of advertising—radio, television or newspapers—are either too expensive or not effective; and

WHEREAS, reducing the business meal deduction unfairly penalizes the small business people who use it and the small restaurant establishments they frequent; and

WHEREAS, two-thirds (2/3) of business meal users make less than \$60,000; and

WHEREAS, seventy percent (70%) of spenders typically use low-to-moderately priced restaurants for business lunches; and

WHEREAS, restoring the business meal deduction was the second highest priority of the 1,600 small-business delegates at the White House Conference on Small Business; and

WHEREAS, one-fifth (1/5) of business meal users are self-employed people; and

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WHEREAS, reducing the business meal tax deduction to fifty percent (50%) has cost jobs in restaurants; restaurateurs have reported lower business lunch sales with executives canceling business expense accounts, forcing restaurants to close their doors during the luncheon hour and to lay off employees; and

WHEREAS, the reduction in the business meal deduction is hurting many middle-income American workers in every city and county in this state. Every state has truck drivers, bus drivers, accountants, sales people, airline employees, and they all rely on business meals to fuel their respective vocations in some manner; and

WHEREAS, the government should encourage, not discourage, innovation and productivity in the private sector; now, therefore,

BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE-HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, That this General Assembly hereby memorializes the U. S. Congress, and especially the Tennessee Congressional delegation, to enact legislation to restore the legitimate expense of the business meal to a full tax deduction of one hundred percent (100%).

BE IT FURTHER RESOLVED, That the General Assembly strongly urges the governors and legislatures of the several states to promulgate the message that the business meal is a legitimate expense that must be restored to its full one hundred percent (100%) tax deduction.

BE IT FURTHER RESOLVED, That the Chief Clerk of the House is directed to transmit enrolled copies of this resolution to the Speaker and the Clerk of the U. S. House of Representatives; the President and the Secretary of the U. S. Senate; the governors and the presiding officers of the legislatures of the several states, and to each member of the Tennessee Congressional delegation.